UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

BOARD OF TRUSTEES OF THE UFCW LOCAL 174 PENSION FUND,

: 07 Civ. 7104 (GBD)

Plaintiff,

DECLARATION OF KENT A. SPADE

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v.

: IN SUPPORT OF PLAINTIFF'S: MOTION FOR JUDGMENT BY

PREMIER VEAL, INC.,

: DEFAULT AGAINST DEFENDANT : PREMIER VEAL, INC.

Defendant.

: Document Electronically Filed

I, Kent A. Spade, declare pursuant to 28 U.S.C. § 1746, under penalty of perjury that the following is true and correct:

- 1. I am an actuary with the Savitz Organization, an employee benefits consulting and actuarial firm. I have been employed by the Savitz Organization since January of 1997. I am a Fellow in the Society of Actuaries and a Member of the American Academy of Actuaries.
- 2. The Savitz Organization serves as actuary to the Board of Trustees of the UFCW Local 174 Pension Fund (the "Pension Fund"), which is a jointly-administered, multiemployer, labor-management trust fund established and maintained pursuant to various collective bargaining agreements and trust agreements in accordance with Section 302(c)(5) and (c)(6) of the Taft-Hartley Act, 29 U.S.C. § 186(c)(5) and (c)(6). I serve as the Enrolled Actuary for the Pension Fund. My responsibilities include, without limitation, preparing withdrawal liability calculations, preparing the annual valuation report, and preparing individual benefit calculations for plan participants.

3. The Pension Fund hired the Savitz Organization to prepare a withdrawal liability calculation with respect to the withdrawal liability owed to the Pension Fund by Premier Veal, Inc. ("Premier Veal"). In accordance with the Pension Fund's method of computing withdrawal liability, I computed Premier Veal's withdrawal liability to be \$2,611,300.00, as of June 30, 2005. Annexed hereto as Exhibit A is a true and correct copy of the withdrawal liability calculation for Premier Veal.

Dated: February //, 2008

Kent a Spade

Kent A. Spade